

Superseded 5/14/2014

59-2-919.1 Notice of property valuation and tax changes.

- (1) In addition to the notice requirements of Section 59-2-919, the county auditor, on or before July 22 of each year, shall notify, by mail, each owner of real estate as defined in Section 59-2-102 who is listed on the assessment roll.
- (2) The notice described in Subsection (1) shall:
 - (a) be sent to all owners of real property by mail not less than 10 days before the day on which:
 - (i) the county board of equalization meets; and
 - (ii) the taxing entity holds a public hearing on the proposed increase in the certified tax rate;
 - (b) be printed on a form that is:
 - (i) approved by the commission; and
 - (ii) uniform in content in all counties in the state; and
 - (c) contain for each property:
 - (i) the assessor's determination of the value of the property;
 - (ii) the date the county board of equalization will meet to hear complaints on the valuation;
 - (iii) itemized tax information for all applicable taxing entities:
 - (A) stating:
 - (I)
 - (Aa) the dollar amount of the taxpayer's liability for the property in the prior year; and
 - (Bb) the dollar amount of the taxpayer's liability under the current rate; and
 - (II) for a taxing entity that proposes a tax increase that is subject to the notice and hearing requirements of Section 59-2-919:
 - (Aa) the dollar amount of the taxpayer's liability if the proposed increase is approved;
 - (Bb) the difference between the dollar amount of the taxpayer's liability if the proposed increase is approved and the dollar amount of the taxpayer's liability under the current rate, placed in close proximity to the information under Subsection (2)(c)(v); and
 - (Cc) the percentage increase that the dollar amount of the taxpayer's liability under the proposed tax rate represents as compared to the dollar amount of the taxpayer's liability under the current tax rate; and
 - (iv) the tax impact on the property;
 - (v) the time and place of the required public hearing for each entity;
 - (vi) property tax information pertaining to:
 - (A) taxpayer relief;
 - (B) options for payment of taxes; and
 - (C) collection procedures;
 - (vii) information specifically authorized to be included on the notice under Title 59, Chapter 2, Property Tax Act;
 - (viii) the last property review date of the property as described in Subsection 59-2-303.1(1)(c); and
 - (ix) other property tax information approved by the commission.